



**One Hundred First Legislature - First Session - 2009**  
**Introducer's Statement of Intent**  
**LB 523**

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**Chairperson: Mike Friend**  
**Committee: Urban Affairs**  
**Date of Hearing: February 3, 2009**

The following constitute the reasons for this bill and the purposes which are sought to be accomplished thereby:

The purpose of this legislation is not to change or amend the law, but to clarify the meaning and intent of LB 1096 as it was adopted in the 2008 legislative session. Its function is to respond to issues relating to the intent of the Urban Affairs Committee and the 100<sup>th</sup> Unicameral in adopting LB 1096 as those issues were raised by the Attorney General in Opinion #08005 (June 16, 2008).

The legislation does two things.

First, it makes it clear that funds collected as fees for services performed by a volunteer department prior to the effective date of LB 1096 (July 18, 2008) were indeed to be considered funds of the sponsoring taxing authority and were to have been transferred to that authority upon the effective date of the bill. By the terms of LB 523, if any of those funds still remain in the hands of the volunteer department, they are to be transferred to the control of the taxing authority not later than ten days after the effective date of LB 523.

In addition, it makes it clear that if any such funds were in the hands of a volunteer department on the effective date of LB 1096, it was the responsibility of the taxing authority to see that all books, accounts, records, vouchers, expenditures, and statements regarding such funds were to be examined and independently audited at the expense of the taxing authority by a qualified professional auditor or the Auditor of Public Accounts for a period of not less than the immediately preceding five years.

**Principal Introducer:**

**Mike Friend, Chairperson**  
**Committee on Urban Affairs**